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# Fiscal News, July 2007

Maine State Legislature

Office of Fiscal and Program Review

Grant T. Pennoyer

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# FISCAL NEWS

MONTHLY NEWSLETTER OF THE OFFICE OF FISCAL AND PROGRAM REVIEW

JULY 2007

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The Office of Fiscal and Program Review (OFPR) is a nonpartisan staff office of the Legislative Council providing budget, tax and general fiscal research and analysis for the Maine State Legislature.



## Month In Review

Fiscal year (FY) 2007 ended with surplus revenue in the General Fund, Highway Fund and the Fund for a Healthy Maine. For the General Fund and the Highway Fund, this meant that additional funding was available for hospital payments and highway and bridge improvement projects, respectively.

School regionalization efforts required as part of the Biennial Budget Bill (PL 2007, c. 240, Part XXXX) have begun with the Department of Education's informational presentations around the State (see page 5).

A major information system project went live at the beginning of FY 2008. So far, most implementation issues have been addressed quickly, and there has been very little press coverage about this replacement of the State's accounting information system (see article on page 5).

## General Fund Revenue Update

**Total General Fund Revenue - FY 2007 (\$'s in Millions)**

	Budget	Actual	Var.	% Var.	Prior Year	% Growth
June	457.5	478.7	21.3	4.6%	455.2	5.2%
FYTD	3,004.9	3,019.6	14.7	0.5%	2,931.8	3.0%

General Fund revenue rebounded in June with a \$21.3 million positive variance and ended FY 2007 with a positive variance of \$14.7 (+0.5%). General Fund revenue grew by 3.0% over FY 2006. This positive variance would have been higher by approximately \$17.8 million, but for the recognition of additional budgeted revenue (largely individual income tax revenue evident from April's income tax filings) as part of the May 2007 special Revenue Forecasting Committee revenue revision.

June's variance was primarily the result of strong individual income tax and corporate income tax performances. Both income tax lines had very strong estimated payments in June. The Corporate Income Tax variance in June was largely the result of an unusually large tax payment from a single corporate filer.

Sales Tax receipts in June were above budget by \$3.2 million reflecting a “catch-up” effect from slow early spring sales due to weather, but this “catch-up” effect was not quite strong enough to offset the negative variance through May in the Sales Tax line.



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### ***Highway Fund Revenue Update***

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#### **Total Highway Fund Revenue - FY 2007 (\$'s in Millions)**

	Budget	Actual	Var.	% Var.	Prior Year	% Growth
June	51.8	54.2	2.4	4.6%	50.2	8.0%
FYTD	330.8	330.8	0.1	0.0%	326.5	1.3%

Highway Fund revenue, which initially looked like it would end the fiscal year under budget, had some strong end-of-month receipts (primarily in Motor Vehicle Registration and Fees) that resulted in a positive variance of \$2.4 million in June, resulting in a modest positive balance of \$0.1 million for FY 2007. Highway Fund revenue grew by only 1.3% over FY 2006.

Fuel taxes grew by 2.4% over FY 2006 largely due to fuel tax indexing, but most other major lines declined. Income from Investments declined by \$0.7 million or almost 40% due to the tight cash position in the Highway Fund and the decline in Highway Fund cash balances throughout the year. Motor Vehicle Registration and Fees declined by \$0.4 million (-0.4%) from FY 2006. Highway Fund fine revenue declined by 7.8%, largely due to some one-time Judicial Department computer transition issues.

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### ***Fund for A Healthy Maine Revenue Update***

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#### **Total Fund for a Healthy Maine Revenue - FY 2007 (\$'s in Millions)**

	Budget	Actual	Var.	% Var.	Prior Year	% Growth
FYTD	50.4	51.0	0.5	1.1%	46.9	8.6%

The Fund for a Healthy Maine (FHM) ended FY 2007 with a positive revenue variance of \$0.5 million largely due to a late settlement payment in June and a positive variance in interest earnings. The late payment was a legal settlement from a subsequent participating manufacturer that came after the special Revenue Forecasting Committee revenue revision in May 2007. This positive variance for the Fund for a Healthy Maine would have been more than \$4.5 million, but for this late revision to the revenue forecast by the Revenue Forecasting Committee.

FHM revenue grew by 8.6% over FY 2006, Part of this substantial growth is related to revenue from the Racino, a portion of which accrues to the FHM, but is dedicated to elderly low cost drugs.

Both FY 2006 and FY 2007 revenues reflect withholding by the original participating manufacturers as a result of the legal proceedings. Maine is still hoping to prevail in the pending legal proceedings and collect the withheld amounts. Maine must show that it has properly enforced the master settlement agreement for non-participating manufacturers. The revenue forecasts still reflect the recovery of the withheld amounts in future years. Beginning in Fiscal Year 2008, FHM revenue receives an additional increase in annual payments from the strategic contribution payments for 10 years. These additional payments equal roughly between \$10 million and \$12 million per year.

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### ***"The Initiative" to Streamline State Government***

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The Appropriations Committee has begun work on "the initiative" to streamline state government authorized by PL 2007, c. 240, Part QQQ. The committee must achieve \$10.1 million of General Fund savings during the 2008-2009 biennium. The committee has begun an information gathering process by establishing a web page for public input and ideas for state government savings. This web page will be accessible from the Legislature's homepage as well as the Appropriations Committee page.

The Appropriations Committee has also requested that state departments and agencies provide options for on-going structural savings in state government operations. Agencies have been requested to meet certain reduction targets based on a calculation of administrative costs and report back to the Appropriations Committee by late August.

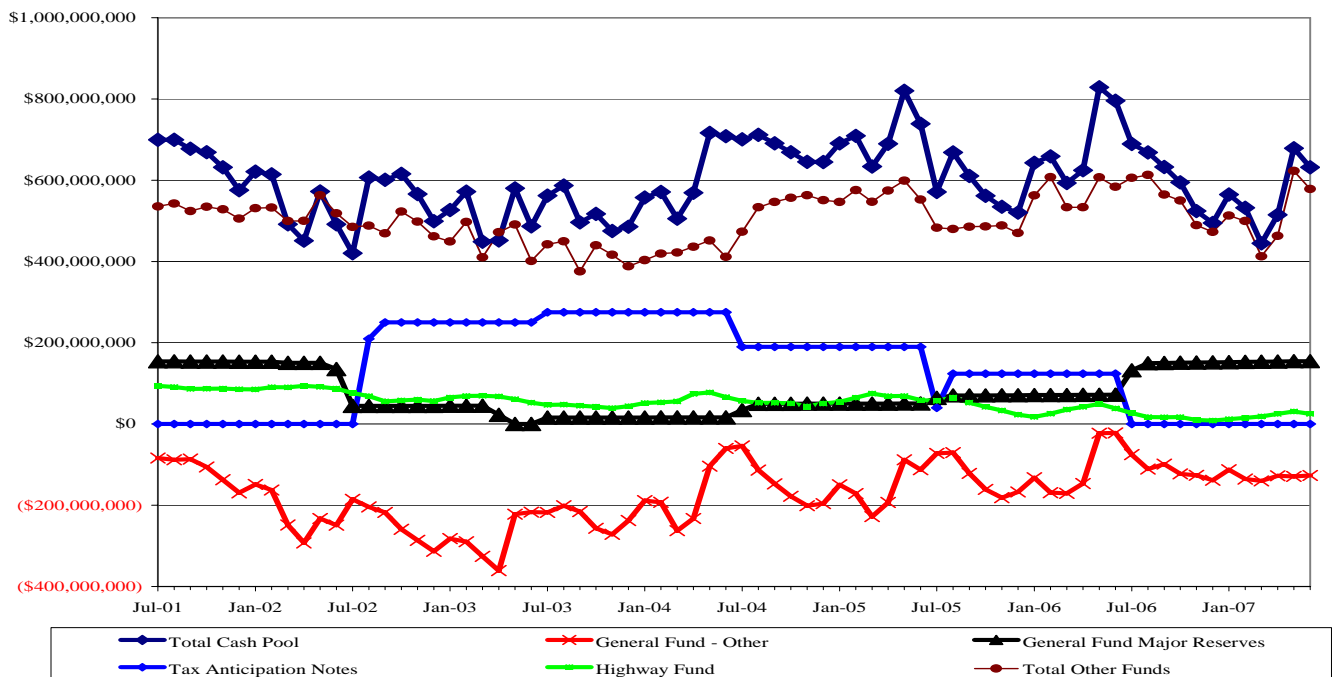
**Cash Balances Updates****Summary of Treasurer's Cash Pool****June 2007 Average Daily Balances****Millions of \$'s**

General Fund (GF) Total	\$27.8
General Fund (GF) Detail:	
Budget Stabilization Fund	\$114.0
Reserve for Operating Capital	\$40.6
Tax Anticipation Notes	\$0.0
Internal Borrowing	\$35.0
Other General Fund Cash	(\$161.7)
Other Spec. Rev. - Interest to GF	\$115.9
Other State Funds - Interest to GF	\$13.3
Highway Fund	\$25.2
Other Spec. Rev. - Retaining Interest	\$87.1
Other State Funds	\$248.5
Independent Agency Funds	\$113.8
<b>Total Cash Pool</b>	<b>\$631.6</b>

Average balance for the total cash pool in June was \$631.6 million. This is below the average balance of the last 6 years of \$642.2 million. At a presentation to the AFA committee on July 26<sup>th</sup> the State Controller and the State Treasurer indicated that the Fiscal Year 2008 would present a much tighter cash picture than FY 2007. The improving trends particularly in the General Fund have leveled off.

Data presented at that meeting showed steady improvement in General Fund cash balances over the last 4 years with the exception of the last 4 or 5 months of FY 2007. Presented in the graph below is a historical depiction of the major components of the cash pool for the last 6 fiscal years.

Reserve Fund balances in the General Fund will only increase by the amount of interest earned on Budget Stabilization Fund balances, approximately \$1.0 million in FY 2007. You will note in the General Fund components that we have recovered roughly back to where these components were prior to the revenue downturn at the end of FY 2002. In FY 2007, reserve fund balances are back to where they were prior to being depleted during FY 2003. Tax Anticipation Notes (TAN's), which were used during the downturn, once again are not part of the financing picture. The State Controller and the State Treasurer did indicate that they did not plan to use TAN's during this fiscal year. They planned to use a very short-term line of credit for those few periods when internal borrowing would not be sufficient to handle the cash flow needs. As noted in past issues, the reliance on internal borrowing in lieu of TAN's has had an effect on the total cash pool balances. The total cash pool, while lower than recent years, is still holding steady around \$600 million.

**Cash Pool Line Graph - Major Components - July 2001 to June 2007**



## MaineCare Spending Update

With the close of FY 2007, the Department of Health and Human Services (DHHS) has provided final data on MaineCare spending and the recovery efforts on interim payments.

Cumulative interim payment recoveries for FY 2007 totaled \$125.5 million (state and federal funds), \$34.5 million short of the budget target of \$160 million. The budget impact of this shortfall has been mitigated by accounting entries made to reflect the pre-payment of the federal share of some of these recoveries (see April 2007 Fiscal News). Because the State was required to prepay the federal share of recoveries that providers had reached agreements to pay, the State was able to retain a greater share of the recovery it actually received.

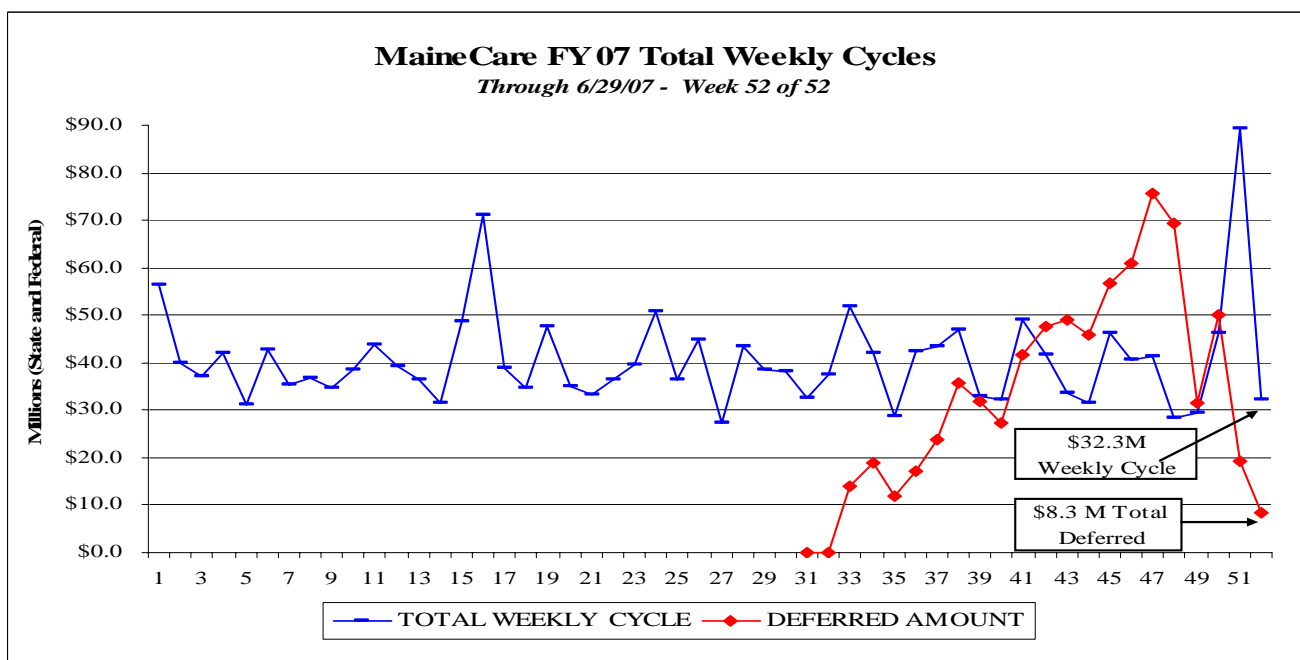
Over the final few weeks of FY 2007, the cumulative deferral of MaineCare claims payments resulting from the cap on weekly cycles, decreased from its high of \$75.8 million through week 47, to \$8.3 million through week 52 (see Chart below).

The decrease in the deferred payments was the result of almost \$25 million in additional state funds being made available to the MaineCare program in Fiscal Year 2007: \$13 million in unspent state funds from the Drugs for the Elderly and Disabled program; \$6.2 million in MaineCare provider tax funding; just under \$4 million in additional Fund for a Healthy Maine (FHM) funding; and \$1.7 million appropriated in PL 2007, c. 240 (the 2008-2009 Biennial Budget)

In week 51, DHHS was also able to make \$20 million in General Fund payments (\$53 million total) for hospital MaineCare payment settlements as provided for in PL 2007, c. 1. As noted in other articles in this issue, \$17.8 million of the \$82 million authorized was transferred from the unappropriated surplus at the close of FY 2007 and will increase MaineCare appropriations by that amount for hospital payments in Fiscal Year 2008. Additional transfers from the unappropriated surplus for hospital payments are authorized at the end of Fiscal Year 2008.

In their June 29<sup>th</sup> weekly MaineCare briefing report provided to the Appropriations Committee, DHHS indicated their latest estimate of the MaineCare General Fund carry forward to be \$3.1 million (state funds only) – assuming use this fiscal year of the \$30 million contingency appropriation provided in PL 2007, c. 1. This estimate is down from the department's \$42.6 million net estimate (\$72.6 million minus the \$30 million contingency) reported on May 24<sup>th</sup> and is primarily the result of the additional funds made available during the 2008-2009 budget deliberations (see discussion above).

At the close of FY 2007, MaineCare General Fund accounts carried forward just under \$8 million. DHHS must certify to the State Controller the amounts carried forward pursuant to PL 2007, c. 1, Part L that will be available for hospital payments. At this point, it is uncertain how much DHHS will certify as available for hospital payments given the deferred payments at the close of FY 2007.







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### ***School Reorganization Update***

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On July 12th the Department of Education (DOE) completed the first step in the process of reorganizing school administrative units into regional, state-approved units of school administration by holding the last of 26 regional information meetings held in each of the Career and Technical Education regions. Public Law 2007, chapter 240, Part XXXX established the deadline of July 15, 2007 for the completion of the regional meetings. A copy of the PowerPoint presentation used during the informational meetings can be viewed on the Department of Education's website at <http://www.maine.gov/education/supportingschools/planning.html>

The next step in the school reorganization process is for each school administrative unit (SAU) to submit a "notice of intent" to the Commissioner of Education that indicates that the SAU intends to either participate in planning and negotiations with other school administrative units to develop a plan to form a regional school unit or to submit an alternative plan. An alternative plan may only be

submitted by a school administrative unit that meets the specified conditions and must show how the SAU will meet efficiencies and not have an adverse impact on instructional programs.

The deadline to submit the "notice of intent" is August 31, 2007. Facilitation services are available to school administrative units to assist in the planning and implementation process, including the filing of the "notice of intent". The Commissioner informed the Appropriations and Financial Affairs Committee at its July 26, 2007 meeting that 26 facilitators have completed the Department's orientation and training sessions and have been approved to assist superintendents, school board members, reorganization planning committees and school administrative units in such areas as data collection, facilitation of meetings and identification of possible partners. School administrative units that would like to view the roster of facilitators and request the services of a facilitator can locate that information on the DOE's website.

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### ***Accounting System Transition***

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The State Controller announced earlier this month that the State transitioned from the MFASIS accounting system to the new AdvantageME system effective July 1, 2007. Both systems were provided by CGI-AMS (formerly AMS). The MFASIS system was a mainframe software platform which was no longer supported by CGI-AMS. The new AdvantageME system is a Web-based server platform. The new system will provide an integrated system encompassing cash management, purchasing, and accounting, along with an integrated data warehouse tool. The estimated cost of this transition was approximately \$13 million.

The original transition date was planned for January 1, 2007, but risks were sufficient to delay the implementation for an additional 6 months. The implementation has gone fairly well with some minor "bugs" being addressed quickly.

Several of the issues had to do with vendor codes. Some payees had more than one vendor code. Legislators receiving Maine Clean Elections Fund dollars have a separate vendor codes for the clean election fund accounts. Some initial payments were paid to the wrong vendor code.



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### ***Summary of Year-end Fund Surpluses and Balances***

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The General Fund balance at the close of Fiscal Year 2007 remained unchanged at \$17.6 million after closing transfers. The unanticipated surplus from surplus revenue, lapsed balances and other accounting adjustments was \$19.1 million, which was transferred to the State Contingent Account (\$344,791) and the Loan Insurance Reserve Fund (\$1.0 million) with the remaining \$17.8 million transferred to the MaineCare program for hospital payments in Fiscal Year 2008. The General Fund beginning balance of \$17.6 million is reduced over the course of the 2008-2009 biennium \$0.3 million at the end of Fiscal Year 2009.

The 2 major General Fund reserve accounts (Budget Stabilization Fund and the Reserve for Operating Capital) had increased their balances to a total of \$156.1 million. The Maine Budget Stabilization Fund balance increased during Fiscal Year 2007 by a one-time transfer of \$29.0 million and total interest earnings of \$6.6 million. The Reserve for Operating Capital remained unchanged from the close of Fiscal Year 2006. Neither of these reserves received any portion of the General Fund surplus as the transfers to the MaineCare program for hospital payments preempted the normal percentage transfers to these General Fund reserve accounts.

The Highway Fund balance as of the end of FY 2007 increased by \$0.1 million to \$2.1 million. The modest amount of excess revenue (\$0.1 million) and lapsed balances and other accounting adjustments allowed a transfer of \$1.7 million to the Highway and Bridge Improvement program to address the on-going shortfall in that program. The Highway Fund budgeted balance at the end of the 2008-2009 biennium increased by \$100,000 to \$1.0 million.

The Fund for a Healthy Maine (FHM) end of year balance increased from \$0.2 million to \$3.6 million. The revenue surplus noted earlier increased the balance by \$0.5 million and other accounting adjustments provided the additional \$2.9 million. FHM balance information is preliminary based on a report of account balances provided by the Office of the State Controller. Details of the FHM closing transactions are not yet available. Assuming this FY 2007 ending balance is unchanged, the additional funds will increase the ending balance at the close of the 2008-2009 biennium from \$0.8 million to \$4.2 million.

**General Fund and Highway Fund Revenue**  
**Fiscal Year Ending June 30, 2007**  
**Reflecting Final Budgeted Amounts**

**JUNE 2007 REVENUE VARIANCE REPORT**

Revenue Line	June '07 Budget	June '07 Actual	June '07 Var.	FY07 YTD Budget	FY07 YTD Actual	FY07 YTD Variance	FY07 YTD Variance %	FY07 Budgeted Totals
<b>General Fund</b>								
Sales and Use Tax	172,822,029	175,994,518.56	3,172,489.56	974,740,367	971,455,721.16	(3,284,645.84)	-0.3%	974,740,367
Service Provider Tax	8,472,167	8,458,522.21	(13,644.79)	48,911,765	49,400,531.56	488,766.56	1.0%	48,911,765
Individual Income Tax	174,520,065	184,557,871.31	10,037,806.31	1,347,436,142	1,353,934,494.94	6,498,352.94	0.5%	1,347,436,142
Corporate Income Tax	31,958,578	43,657,635.62	11,699,057.62	172,038,386	183,851,533.23	11,813,147.23	6.9%	172,038,386
Cigarette and Tobacco Tax	14,068,096	13,870,933.28	(197,162.72)	158,502,981	158,953,466.08	450,485.08	0.3%	158,502,981
Public Utilities Tax	0	0.00	0.00	16,891,746	16,317,029.00	(574,717.00)	-3.4%	16,891,746
Insurance Companies Tax	25,876,960	24,230,464.14	(1,646,495.86)	76,336,389	74,452,541.68	(1,883,847.32)	-2.5%	76,336,389
Estate Tax	9,071,874	8,565,760.10	(506,113.90)	55,465,498	54,820,038.11	(645,459.89)	-1.2%	55,465,498
Property Tax - Unorganized Territory	1,446,684	972,918.00	(473,766.00)	11,597,312	11,376,293.00	(221,019.00)	-1.9%	11,597,312
Income from Investments	645,467	349,331.19	(296,135.81)	1,517,319	932,331.44	(584,987.56)	-38.6%	1,517,319
Transfer to Municipal Revenue Sharing	(19,776,411)	(21,046,095.94)	(1,269,684.94)	(129,699,458)	(130,490,756.35)	(791,298.35)	-0.6%	(129,699,458)
Transfer from Lottery Commission	4,748,329	4,507,955.61	(240,373.39)	50,334,250	50,624,741.35	290,491.35	0.6%	50,334,250
Other Revenue	33,629,093	34,624,053.55	994,960.55	220,834,877	223,967,424.18	3,132,547.18	1.4%	220,834,877
<b>Totals</b>	<b>457,482,931</b>	<b>478,743,867.63</b>	<b>21,260,936.63</b>	<b>3,004,907,574</b>	<b>3,019,595,389.38</b>	<b>14,687,815.38</b>	<b>0.5%</b>	<b>3,004,907,574</b>
<b>Highway Fund</b>								
Fuel Taxes	41,458,505	42,112,101.47	653,596.47	227,484,941	226,824,017.56	(660,923.44)	-0.3%	227,484,941
Motor Vehicle Registration and Fees	9,038,912	10,505,942.95	1,467,030.95	86,476,317	87,291,873.62	815,556.62	0.9%	86,476,317
Inspection Fees	401,975	395,714.00	(6,261.00)	4,379,756	4,342,518.85	(37,237.15)	-0.9%	4,379,756
Fines	183,847	132,048.49	(51,798.51)	2,018,239	1,667,999.77	(350,239.23)	-17.4%	2,018,239
Income from Investments	58,357	279,200.48	220,843.48	795,000	1,105,986.72	310,986.72	39.1%	795,000
Other Revenue	661,110	763,126.12	102,016.12	9,603,076	9,588,686.28	(14,389.72)	-0.1%	9,603,076
<b>Totals</b>	<b>51,802,706</b>	<b>54,188,133.51</b>	<b>2,385,427.51</b>	<b>330,757,329</b>	<b>330,821,082.80</b>	<b>63,753.80</b>	<b>0.0%</b>	<b>330,757,329</b>



## Comparison of Actual Fiscal Year-to-Date Revenue Through June of Each Fiscal Year

REVENUE CATEGORY	FY 2003	% Chg	FY 2004	% Chg	FY 2005	% Chg	FY 2006	% Chg	FY 2007	% Chg
<b>GENERAL FUND</b>										
Sales and Use Tax	\$857,486,801.19	2.6%	\$917,243,244.74	7.0%	\$896,576,322.41	2.6%	\$946,174,276.49	5.5%	\$971,455,721.16	2.7%
Service Provider Tax	\$0.00	N/A	\$0.00	N/A	\$44,645,517.02	N/A	\$47,028,430.04	5.3%	\$49,400,531.56	5.0%
Individual Income Tax	\$1,071,701,693.70	0.2%	\$1,156,715,908.58	7.9%	\$1,296,255,556.72	12.1%	\$1,364,368,543.16	5.3%	\$1,464,928,346.49	7.4%
Individual Income Tax (Circuitbreaker)	\$0.00	N/A	\$0.00	N/A	(\$26,030,227.29)	N/A	(\$42,796,070.28)	-64.4%	(\$44,440,759.07)	-3.8%
Individual Income Tax (BETR)	\$0.00	N/A	\$0.00	N/A	\$0.00	N/A	(\$67,065,809.69)	N/A	(\$66,553,092.48)	0.8%
Corporate Income Tax	\$91,188,393.05	17.9%	\$111,616,050.67	22.4%	\$135,862,913.44	21.7%	\$188,015,557.61	38.4%	\$183,851,533.23	-2.2%
Cigarette and Tobacco Tax	\$98,414,469.72	0.8%	\$96,604,646.31	-1.8%	\$96,350,703.70	-0.3%	\$156,951,369.91	62.9%	\$158,953,466.08	1.3%
Public Utilities Tax	\$29,285,142.72	-3.9%	\$27,991,187.93	-4.4%	\$25,403,213.56	-9.2%	\$20,627,030.00	-18.8%	\$16,317,029.00	-20.9%
Insurance Companies Tax	\$71,078,088.63	28.7%	\$72,206,052.78	1.6%	\$75,669,053.48	4.8%	\$76,065,864.43	0.5%	\$74,452,541.68	-2.1%
Estate Tax	\$30,520,319.78	30.3%	\$32,075,501.16	5.1%	\$32,255,726.97	0.6%	\$75,330,514.40	133.5%	\$54,820,038.11	-27.2%
Property Tax - Unorganized Territory	\$9,930,102.61	-3.9%	\$10,709,308.07	7.8%	\$10,622,666.00	-0.8%	\$11,559,305.00	8.8%	\$11,376,293.00	-1.6%
Income from Investments	\$2,345,854.54	-38.7%	\$2,310,207.08	-1.5%	\$5,854,625.01	153.4%	\$8,271,869.40	41.3%	\$1,215,836.12	-85.3%
Revenue Sharing Transfers	(\$103,039,221.27)	-1.9%	(\$111,464,335.43)	-8.2%	(\$119,712,814.17)	-7.4%	(\$124,222,179.55)	-3.8%	(\$130,490,756.35)	-5.0%
Liquor Transfers	\$26,073,276.40	3.6%	\$102,182,743.02	291.9%	\$49,845,026.94	-51.2%	\$2,560,043.62	-94.9%	\$4,412,264.00	72.4%
Lottery Transfers	\$39,442,111.31	0.3%	\$41,272,645.44	4.6%	\$49,328,102.14	19.5%	\$50,879,646.68	3.1%	\$50,624,741.35	-0.5%
Other Revenue	\$170,263,157.26	3.8%	\$224,076,396.96	31.6%	\$217,918,667.48	-2.7%	\$218,077,295.40	0.1%	\$219,271,655.50	0.5%
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$2,394,690,189.64</b>	<b>2.7%</b>	<b>\$2,683,539,557.31</b>	<b>12.1%</b>	<b>\$2,790,845,053.41</b>	<b>4.0%</b>	<b>\$2,931,825,686.62</b>	<b>5.1%</b>	<b>\$3,019,595,389.38</b>	<b>3.0%</b>
<b>HIGHWAY FUND</b>										
Fuel Taxes	\$187,901,008.11	1.7%	\$212,600,960.83	13.1%	\$220,484,728.32	3.7%	\$221,575,308.92	0.5%	\$226,824,017.56	2.4%
Motor Vehicle Registration and Fees	\$83,032,420.99	-0.3%	\$82,577,637.26	-0.5%	\$84,645,422.12	2.5%	\$87,658,962.22	3.6%	\$87,291,873.62	-0.4%
Inspection Fees	\$4,169,773.38	22.2%	\$4,708,196.38	12.9%	\$4,260,058.93	-9.5%	\$4,373,691.60	2.7%	\$4,342,518.85	-0.7%
Fines	\$2,531,692.24	29.3%	\$1,918,703.46	-24.2%	\$1,518,580.08	-20.9%	\$1,809,813.31	19.2%	\$1,667,999.77	-7.8%
Income from Investments	\$1,338,793.82	-53.1%	\$720,046.31	-46.2%	\$1,440,738.71	100.1%	\$1,833,806.41	27.3%	\$1,105,986.72	-39.7%
Other Revenue	\$9,272,395.93	61.6%	\$9,502,442.02	2.5%	\$13,728,627.10	44.5%	\$9,294,574.07	-32.3%	\$9,588,686.28	3.2%
<b>TOTAL HIGHWAY FUND REVENUE</b>	<b>\$288,246,084.47</b>	<b>2.2%</b>	<b>\$312,027,986.26</b>	<b>8.3%</b>	<b>\$326,078,155.26</b>	<b>4.5%</b>	<b>\$326,546,156.53</b>	<b>0.1%</b>	<b>\$330,821,082.80</b>	<b>1.3%</b>

Adjusted for Service Provider Tax Split